

REPORT SUMMARY

Department of Fish, Wildlife and Parks

This audit report is the result of our financial-compliance audit of the Department of Fish, Wildlife and Parks for the two fiscal years ending June 30, 2007. We issued an unqualified opinion on the financial schedules contained in this report. This means the reader may rely on the information presented in the financial schedules and the supporting data on the state's accounting system.

This report contains six recommendations directed to the department. These six recommendations address compliance with written contracts, expenditure approval control, draws of federal cash, diversion of general license account funds, recording multi-year easements, and revenue recognition.

The listing below serves as a means of summarizing the recommendations contained in the report, the department's response thereto, and a reference to the supporting comments.

Recommendation #1

We recommend the department monitor procedures to ensure personnel comply with contract terms when approving contract payments.....5

Department Response: Concur.....B-3

Recommendation #2

We recommend the department document the authorized approvers for payments from each project grant.6

Department Response: Concur.....B-3

Recommendation #3

We recommend the department seek federal reimbursement at the time expenditures occur as allowed by federal regulation and required by state law.7

Department Response: Concur..... B-4

Recommendation #4

We recommend the department use General License Account funds for allowable purposes.....8

Department Response: Concur..... B-4

Recommendation #5

We recommend the department record the purchase of long-term easements in compliance with state accounting policy.8

Department Response: Concur..... B-4

Recommendation #6

We recommend the department record revenue and deferred revenue according to state accounting policy.....9

Department Response: Concur..... B-4